



3013 (02-09-04)

ANNUAL REPORT

OF

Name: WAUPUN UTILITIES

Principal Office: 817 S MADISON ST
P.O. BOX 431
WAUPUN, WI 53963

For the Year Ended: DECEMBER 31, 2000

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I DENNIS WESTHUIS of
(Person responsible for accounts)

WAUPUN UTILITIES, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 04/13/2001
(Date)

MANAGER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WAUPUN UTILITIES**Utility Address:** 817 S MADISON ST

P.O. BOX 431

WAUPUN, WI 53963

When was utility organized? 11/1/1894**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR DONALD WESLEY VANDE ZANDE**Title:** COMPTROLLER**Office Address:**

817 S MADISON ST

P.O. BOX 431

WAUPUN, WI 53963

Telephone: (920) 324 - 7920**Fax Number:** (920) 324 - 7922**E-mail Address:** DVANDEZANDE@WPPISYS.ORG

Individual or firm, if other than utility employee, preparing this report:

Name: MR JOHN M ANDRES CPA**Title:** CPA**Office Address:** VIRCHOW,KRAUSE & COMPANY

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MR HOWARD A HUENICK ESQ**Title:** COMMISSION PRESIDENT**Office Address:**

803 W BROWN ST

WAUPUN, WI 53963

Telephone: (920) 324 - 4011**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 2/14/2001**Period covered by most recent audit:** 1/1/00 THRU 12/31/00

Names and titles of utility management including manager or superintendent:

Name: MR DENNIS M WESTHUIS ESQ**Title:** MANAGER**Office Address:**

817 S MADISON ST

P.O. BOX 431

WAUPUN, WI 53963

Telephone: (920) 324 - 7920**Fax Number:** (920) 324 - 7922**E-mail Address:** DWESTHUIS@WPPISYS.ORG

Name of utility commission/committee:

Names of members of utility commission/committee:

MR WILLIAM J BILLE, ESQ, ALDERMAN

MR ROBERT R CORE, ESQ, COMMISSIONER

DR JAMES A DE YOUNG, MD, ALDERMAN

MR GERALD HEERINGA, ESQ, COMMISSIONER

MR HOWARD A HUENICK, ESQ, COMMISSION PRESIDENT

MS JODIE A STEGER, ESQ, ALDERPERSON

MR EDWARD B SWAN, ESQ, COMMISSION SECRETARY

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO****Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO**

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	6,559,056	5,948,131	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	5,140,993	4,887,602	2
Depreciation Expense (403)	477,489	384,867	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	350,671	291,242	5
Total Operating Expenses	5,969,153	5,563,711	
Net Operating Income	589,903	384,420	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	589,903	384,420	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(7,074)	(2,750)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	110,489	146,664	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	103,415	143,914	
Total Income	693,318	528,334	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	693,318	528,334	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	3,821	4,257	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	293,938	248,216	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	7,300	0	19
Total Interest Charges	290,459	252,473	
Net Income	402,859	275,861	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,151,798	5,875,937	20
Balance Transferred from Income (433)	402,859	275,861	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	6,317	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,548,340	6,151,798	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
ELECTRIC	38,797	5
WATER	71,692	6
Total (Acct. 419):	110,489	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	6,317	12
Total (Acct. 436)--Debit:	6,317	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		26,012			26,012	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold		33,086			33,086	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	33,086	0	0	33,086	
Net income (or loss)	0	(7,074)	0	0	(7,074)	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,313,133	5,245,923	0	0	6,559,056	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,313,133	5,245,923	0	0	6,559,056	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	213,331	34,193	247,524	1
Electric operating expenses	226,917	29,833	256,750	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	38,571	6,182	44,753	8
Electric utility plant accounts	77,017	10,125	87,142	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant	8,147	1,071	9,218	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	81,404	(81,404)	0	18
All other accounts			0	19
Total Payroll	645,387	0	645,387	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	17,592,534	15,911,014	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,176,377	3,935,121	2
Net Utility Plant	13,416,157	11,975,893	
Utility Plant Acquisition Adjustments (117-118)		0	3
Other Utility Plant Adjustments (119)		0	4
Total Net Utility Plant	13,416,157	11,975,893	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	1,846,667	1,712,584	9
Total Other Property and Investments	1,846,667	1,712,584	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	2,760	2,762	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	988	1,000	12
Temporary Cash Investments (136)	33,097	56,820	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	524,745	518,146	15
Other Accounts Receivable (143)	196,771	122,508	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	345,150	5,687	18
Materials and Supplies (151-163)	210,599	202,035	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)		0	21
Accrued Utility Revenues (173)		0	22
Miscellaneous Current and Accrued Assets (174)		0	23
Total Current and Accrued Assets	1,314,110	908,958	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	40,510	44,331	24
Other Deferred Debits (182-186)	13,754	47,144	25
Total Deferred Debits	54,264	91,475	
Total Assets and Other Debits	16,631,198	14,688,910	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	404,342	543,205	26
Appropriated Earned Surplus (215)		0	27
Unappropriated Earned Surplus (216)	6,548,340	6,151,798	28
Total Proprietary Capital	6,952,682	6,695,003	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	6,016,401	5,175,620	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	6,016,401	5,175,620	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	912,712	674,585	33
Payables to Municipality (233)	772,495	427,761	34
Customer Deposits (235)	1,825	6,095	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	119,348	105,960	37
Matured Long-Term Debt (239)		0	38
Matured Interest (240)		0	39
Tax Collections Payable (241)	(919)	(2,682)	40
Miscellaneous Current and Accrued Liabilities (242)	186,006	169,875	41
Total Current and Accrued Liabilities	1,991,467	1,381,594	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)		0	43
Other Deferred Credits (253)	13,923	0	44
Total Deferred Credits	13,923	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,656,728	1,436,686	49
Total Liabilities and Other Credits	16,631,201	14,688,903	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	9,424,088	0	0	7,998,772	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	24,793			144,881	7
Total Utility Plant	9,448,881	0	0	8,143,653	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,663,737	0	0	2,512,640	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,663,737	0	0	2,512,640	
Net Utility Plant	7,785,144	0	0	5,631,013	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	1,670,301	2,264,820			3,935,121	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	210,996	266,493			477,489	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,836				8,836	6
Accruals charged other						7
accounts (specify):						8
EQUIPMENT EXP CLEARING	5,137	39,709			44,846	9
Salvage	5,353	9,413			14,766	10
Other credits (specify):						11
					0	12
Total credits	230,322	315,615	0	0	545,937	13
Debits during year						14
Book cost of plant retired	122,184	52,101			174,285	15
Cost of removal	114,701	15,692			130,393	16
Other debits (specify):						17
					0	18
Total debits	236,885	67,793	0	0	304,678	19
Balance End of Year	1,663,738	2,512,642	0	0	4,176,380	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			174,145		174,145	169,018	3
Total Electric Utility					174,145	169,018	

Account	Total End of Year	Amount Prior Year	
Electric utility total	174,145	169,018	1
Water utility (154)	36,454	33,017	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	210,599	202,035	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
DEBT ISSUANCE COSTS ON ELECTRIC BONDS	392	E181	7,324	1
Debt issuance costs on water bonds	3,429	W18133	33,186	2
Total			40,510	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	543,205	1
Changes during year (explain):		
SEGMENTED TO SEWER DEPT	(205,076)	2
WATER ADDITION TO TIF	51,667	3
ELECTRIC ADDITION TO TIF	14,546	4
Balance end of year	404,342	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Total Reacquired Bonds (Account 222)				0	1

Net amount of bonds outstanding December 31: 0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ELECTRIC STATE TRUST FUND - IND SUB	10/19/1994	03/15/2004	5.00%	254,189	1
WATER REVENUE BOND - BLDG	04/15/1999	09/01/2019	4.88%	1,121,840	2
WATER REVENUE BOND - PLANT	03/01/1993	03/01/2013	6.33%	1,945,000	3
WATER STATE TRUST FUND - MAIN	08/30/2000	03/15/2010	5.50%	1,100,000	4
WATER STATE TRUST FUND - TOWER	10/19/1994	03/15/2004	5.00%	127,213	5
ELECTRIC REVENUE BOND - BLDG	04/15/1999	09/01/2019	4.88%	1,468,159	6
Total for Account 223				6,016,401	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	176,579	2
Charged electric department expense	174,092	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	350,671	
Taxes paid during year:		
County, state and local taxes	303,315	6
Social Security taxes	37,873	7
PSC Remainder Assessment	7,616	8
Other (explain):		
GROSS RECEIPTS TAX	1,867	9
Total payments and other debits	350,671	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
WATER BONDS PLANT	42,859	124,463	126,110	41,212	2
Electric State Fund Loan	12,320	13,307	15,563	10,064	3
Water State Fund Loan	6,161	6,654	7,782	5,033	4
Customer Deposits	345	220	269	296	5
ELECTRIC BONDS - BLDG	19,171	74,198	74,962	18,407	6
WATER BONDS - BLDG	25,104	55,295	55,864	24,535	7
WATER STATE FUND - WATER MAIN		19,801	0	19,801	8
Subtotal	105,960	293,938	280,550	119,348	
Other Long-Term Debt (224)					
NONE	0			0	9
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	10
Subtotal	0	0	0	0	
Total	105,960	293,938	280,550	119,348	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,094,827	341,859	0	0	0	1,436,686	1
Add credits during year:							
For Services						0	2
For Mains	7,952	212,090				220,042	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,102,779	553,949	0	0	0	1,656,728	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
ELECTRIC SINKING FUNDS	113,667	3
WATER SINKING FUNDS	1,083,289	4
Total (Acct. 125):	1,196,956	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
ELECTRIC OTHER SPECIAL FUNDS	66,638	6
WATER OTHER SPECIAL FUNDS	583,073	7
Total (Acct. 128):	649,711	
Interest Special Deposits (132):		
NONE		8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	80,778	11
Electric	443,967	12
Sewer (Regulated)	0	13
Other (specify):		
NONE		14
Total (Acct. 142):	524,745	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
ELECTRIC OTHER RECEIVABLE	105,959	17
WATER OTHER RECEIVABLE	90,812	18
Total (Acct. 143):	196,771	
Receivables from Municipality (145):		
ELECTRIC RECEIVABLE FROM WATER	345,150	19
Total (Acct. 145):	345,150	
Prepayments (165):		
NONE		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
WATER MISCELLANEOUS DEFERRED DEBITS	13,754	25
Total (Acct. 186):	13,754	
Payables to Municipality (233):		
PAYABLES TO MUNICIPALITY ELECTRIC	317,328	26
PAYABLES TO MUNICIPALITY WATER	455,167	27
Total (Acct. 233):	772,495	
Other Deferred Credits (253):		
ELECTRIC OTHER DEFERRED CREDITS	13,923	28
Total (Acct. 253):	13,923	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	8,872,050	7,730,995	0	0	16,603,045	1
Materials and Supplies	34,735	171,581	0	0	206,316	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,667,019	2,388,731	0	0	4,055,750	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,098,803	447,904	0	0	1,546,707	6
Other (specify):						
NONE					0	7
Average Net Rate Base	6,140,963	5,065,941	0	0	11,206,904	
Net Operating Income	307,781	282,122	0	0	589,903	8
Net Operating Income as a percent of						
Average Net Rate Base	5.01%	5.57%	N/A	N/A	5.26%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	473,773	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	6,350,069	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	6,823,842	
Net Income		
Net Income	402,859	5
Percent Return on Proprietary Capital	5.90%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

EXTENSIVE WATER MAIN AND ELECTRIC ADDITIONS TO PLANT DUE TO HWY 26
CONSTRUCTION

4. Estimated changes in revenues due to rate changes.

ELECTRIC RATE INCREASE EFFECTIVE IN JANUARY 2000
WATER INCREASE EFFECTIVE IN JUNE 1999

5. Obligations incurred or assumed, excluding commercial paper.

STATE TRUST FUND LOAN FOR WATER CONSTRUCTION ON HWY 26

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

186 - COST OF REMOVING LIME FROM THE LIME SLUDGE POND OVER 10 YEARS PER PSC
ONE YEAR REMAINING

Identification and Ownership - Contract Operations (Page iv)

Response received 5/7/01.

#1, difference was due to the fact that they included private hydrants in their calculation.

#2, "When we segmented our accounts at the end of 1999 there was one account that was missed. That was account 200 which had some dollars in it that was related to the sewer dept in te amount of \$205,076. This was construction dollars from a previous TIF project.

#3, the \$7,952 in A/C 271 was for smaller construction jobs that the utilities did themselves and charged to the property owner.

#4, utility personnel forgot to record the meters as tested.

#6, explanations were on E-2. Moved them to E-3.

Review closed.

PJL

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 1, 2001

Mr. Donald W. Vande Zande, Comptroller
Waupun Public Utilities
817 South Madison Street
P.O. Box 431
Waupun, WI 53963-0431

2000 Analytical Review DWCCA-6290-PJL

Dear Mr. Vande Zande:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that according to our calculations, the amount the utility reports for public fire protection service billed per Rate Schedule F-1 in Account 463 on the Other Revenues (Water) schedule, page W-4, differs from our calculation by \$2,740.50 (see enclosed worksheet). Please provide an explanation of how the utility arrived at the number reported on line 1 of Account 463, Public Fire Protection Service on page W-4.
2. Please provide more detail on the (205,076) described as "segmented to sewer department" reported as a change during the year to Account 200 on page F-13.
3. Given that it is reported in the footnotes for the Water Mains schedule on page W-17 that main and service additions were financed by a state trust fund loan, please provide an explanation of the 7,952 reported for water main additions in Account 271 on page F-18.
4. In item number 5 of your letter dated November 30, 2000, it was explained that the utility had hired a firm to test the 6 and 8 inch water meters. However, it is not indicated in the Water Meters schedule on page W-19 that the 6 or 8 inch meters were tested during 2000. Please explain.
5. During our review, we noted that the utility did not report any local and school tax equivalent on meters charged to sewer department, (Account 408). If the sewer department uses the water meter to measure sewer volume, all the water meter costs must be shared, including depreciation, return on rate base and taxes. Please review Section 4, Pages 10 and 11 of the Water Utility Reference Manual (enclosed) and properly allocate all water meter costs for 2001.
6. As directed in the head notes of the Electric Operation & Maintenances

FINANCIAL SECTION FOOTNOTES

schedule on page E-3, please provide an explanation for those accounts which changed by more than \$10,000 and 15% when compared to the 1999 annual report and follow this procedure in the future.

7. In the future, please use the PSC approved Ms-1 rate schedule designation in column (b) for the security lighting reported on line 2 of page E-14, Sales of Electricity By Rate schedule.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\6290.doc

Response received 5/7/01. See footnotes for Contract Operations page.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,305,633	1
Total Sales of Water	1,305,633	
Other Operating Revenues		
Forfeited Discounts (470)	823	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,677	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	7,500	
Total Operating Revenues	1,313,133	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	26,326	8
Pumping Expenses (620-633)	95,539	9
Water Treatment Expenses (640-652)	159,127	10
Transmission and Distribution Expenses (660-678)	85,644	11
Customer Accounts Expenses (901-905)	58,516	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	192,625	14
Total Operation and Maintenance Expenses	617,777	
Other Operating Expenses		
Depreciation Expense (403)	210,996	15
Amortization Expense (404-407)	0	16
Taxes (408)	176,579	17
Total Other Operating Expenses	387,575	
Total Operating Expenses	1,005,352	
NET OPERATING INCOME	307,781	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,831	125,981	618,412	4
Commercial	322	45,245	165,185	5
Industrial	16	56,862	138,125	6
Total Metered Sales to General Customers (461)	3,169	228,088	921,722	
Private Fire Protection Service (462)	16		13,356	7
Public Fire Protection Service (463)	1		315,658	8
Other Sales to Public Authorities (464)	27	20,509	54,897	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,213	248,597	1,305,633	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	315,658	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	315,658	
Forfeited Discounts (470):		
Customer late payment charges	823	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	823	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,677	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	6,677	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)	24,524	2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)	1,283	7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	519	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	26,326	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	4,401	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	56,020	17
Pumping Labor and Expenses (624)	32,200	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	2,918	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)		25
Total Pumping Expenses	95,539	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	10,721	26
Chemicals (641)	44,993	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	28,347	28
Miscellaneous Expenses (643)	2,454	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	72,612	33
Total Water Treatment Expenses	159,127	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	10,498	36
Meter Expenses (663)	10,379	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	877	42
Maintenance of Distribution Reservoirs and Standpipes (672)	2,164	43
Maintenance of Transmission and Distribution Mains (673)	37,650	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	12,391	46
Maintenance of Meters (676)	9,588	47
Maintenance of Hydrants (677)	2,097	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	85,644	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	13,368	50
Meter Reading Labor (902)	10,274	51
Customer Records and Collection Expenses (903)	34,874	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	58,516	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	19,652	56
Office Supplies and Expenses (921)	40,298	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	14,551	59
Property Insurance (924)	3,696	60
Injuries and Damages (925)	7,473	61
Employee Pensions and Benefits (926)	98,384	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	805	65
Rents (931)		66
Maintenance of General Plant (932)	7,766	67
Total Administrative and General Expenses	192,625	
Total Operation and Maintenance Expenses	617,777	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		159,674	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		159,674	
Social Security		15,382	3
PSC Remainder Assessment		1,523	4
Other (specify): NONE			5
Total tax expense		176,579	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge	Fond du Lac			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.213906	0.207944			3
County tax rate	mills		6.680435	4.532739			4
Local tax rate	mills		8.308483	8.081372			5
School tax rate	mills		11.666106	11.340947			6
Voc. school tax rate	mills		1.653673	1.607580			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		28.522603	25.770582			10
Less: state credit	mills		1.686257	1.553021			11
Net tax rate	mills		26.836346	24.217561			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.308483	8.081372			14
Combined School Tax Rate	mills		13.319779	12.948527			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		21.628262	21.029899			17
Total Tax Rate	mills		28.522603	25.770582			18
Ratio of Local and School Tax to Total	dec.		0.758285	0.816043			19
Total tax net of state credit	mills		26.836346	24.217561			20
Net Local and School Tax Rate	mills		20.349599	19.762567			21
Utility Plant, Jan. 1	\$	8,361,580	4,180,790	4,180,790			22
Materials & Supplies	\$	33,018	16,509	16,509			23
Subtotal	\$	8,394,598	4,197,299	4,197,299			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	8,394,598	4,197,299	4,197,299			26
Assessment Ratio	dec.		0.948392	0.948392			27
Assessed Value	\$	7,961,370	3,980,685	3,980,685			28
Net Local & School Rate	mills		20.349599	19.762567			29
Tax Equiv. Computed for Current Year	\$	159,674	81,005	78,669			30
Tax Equivalent per 1994 PSC Report	\$	113,479					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	159,674					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	742		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	549,417		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	207,515		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	757,674	0	
PUMPING PLANT			
Land and Land Rights (320)	1,200		12
Structures and Improvements (321)	394,443	2,650	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	183,561	4,172	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	579,204	6,822	
WATER TREATMENT PLANT			
Land and Land Rights (330)	25,334		21
Structures and Improvements (331)	227,401		22
Water Treatment Equipment (332)	343,505		23
Total Water Treatment Plant	596,240	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	7,404		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			742	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			549,417	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			207,515	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	757,674	
PUMPING PLANT				
Land and Land Rights (320)			1,200	12
Structures and Improvements (321)	10,091		387,002	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			187,733	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	10,091	0	575,935	
WATER TREATMENT PLANT				
Land and Land Rights (330)			25,334	21
Structures and Improvements (331)	68,653		158,748	22
Water Treatment Equipment (332)			343,505	23
Total Water Treatment Plant	68,653	0	527,587	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	5,250		2,154	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	542,925		26
Transmission and Distribution Mains (343)	3,246,538	784,035	27
Fire Mains (344)	0		28
Services (345)	567,324	108,934	29
Meters (346)	290,860	7,362	30
Hydrants (348)	326,708	54,169	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,981,759	954,500	
GENERAL PLANT			
Land and Land Rights (389)	58,619		33
Structures and Improvements (390)	971,768	5,779	34
Office Furniture and Equipment (391)	43,275	312	35
Computer Equipment (391.1)	43,571	9,240	36
Transportation Equipment (392)	105,534	6,401	37
Stores Equipment (393)	1,893		38
Tools, Shop and Garage Equipment (394)	66,500	6,121	39
Laboratory Equipment (395)	4,724		40
Power Operated Equipment (396)	72,823		41
Communication Equipment (397)	36,429		42
SCADA Equipment (397.1)	0	242,334	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	1,405,136	270,187	
Total utility plant in service directly assignable	8,320,013	1,231,509	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	8,320,013	1,231,509	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			542,925	26
Transmission and Distribution Mains (343)	35,802		3,994,771	27
Fire Mains (344)			0	28
Services (345)			676,258	29
Meters (346)	49		298,173	30
Hydrants (348)	2,741		378,136	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	43,842	0	5,892,417	
GENERAL PLANT				
Land and Land Rights (389)			58,619	33
Structures and Improvements (390)	4,559		972,988	34
Office Furniture and Equipment (391)			43,587	35
Computer Equipment (391.1)			52,811	36
Transportation Equipment (392)			111,935	37
Stores Equipment (393)			1,893	38
Tools, Shop and Garage Equipment (394)	289		72,332	39
Laboratory Equipment (395)			4,724	40
Power Operated Equipment (396)			72,823	41
Communication Equipment (397)			36,429	42
SCADA Equipment (397.1)			242,334	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	4,848	0	1,670,475	
Total utility plant in service directly assignable	127,434	0	9,424,088	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	127,434	0	9,424,088	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	62,763	2.90%	15,933	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	39,229	1.80%	3,735	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	101,992		19,668	
PUMPING PLANT				
Structures and Improvements (321)	86,758	3.20%	12,503	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	93,201	4.40%	8,168	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	179,959		20,671	
WATER TREATMENT PLANT				
Structures and Improvements (331)	134,111	3.20%	6,178	16
Water Treatment Equipment (332)	191,916	3.30%	11,336	17
Total Water Treatment Plant	326,027		17,514	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	133,402	1.90%	10,316	19
Transmission and Distribution Mains (343)	310,164	1.30%	46,766	20
Fire Mains (344)	0			21
Services (345)	152,416	2.90%	18,032	22
Meters (346)	129,579	5.50%	16,198	23
Hydrants (348)	49,164	2.20%	7,697	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	774,725		99,009	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					78,696	4
315					0	5
316			602		43,566	6
317					0	7
	0	0	602	0	122,262	
321	10,091				89,170	8
322					0	9
323					0	10
324					0	11
325					101,369	12
326					0	13
327					0	14
328					0	15
	10,091	0	0	0	190,539	
331	68,653	63,317			8,319	16
332					203,252	17
	68,653	63,317	0	0	211,571	
341					0	18
342					143,718	19
343	35,802	47,787			273,341	20
344					0	21
345					170,448	22
346	49		151		145,879	23
348	2,741	3,597			50,523	24
349					0	25
	38,592	51,384	151	0	783,909	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	89,191	2.90%	28,199	26
Office Furniture and Equipment (391)	8,974	5.80%	2,528	27
Computer Equipment (391.1)	28,643	26.70%	14,100	28
Transportation Equipment (392)	72,743	15.00%	567	29
Stores Equipment (393)	110	5.80%	110	30
Tools, Shop and Garage Equipment (394)	19,449	5.80%	4,212	31
Laboratory Equipment (395)	2,491	5.80%	274	32
Power Operated Equipment (396)	50,179	15.00%	4,570	33
Communication Equipment (397)	15,818	15.00%	5,464	34
SCADA Equipment (397.1)	0	9.20%	8,082	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	287,598		68,106	
Total accum. prov. directly assignable	1,670,301		224,968	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,670,301		 224,968	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390	4,559				112,831	26
391					11,502	27
391.1					42,743	28
392			4,600		77,910	29
393					220	30
394	289				23,372	31
395					2,765	32
396					54,749	33
397					21,282	34
397.1					8,082	35
398					0	36
399					0	37
	4,848	0	4,600	0	355,456	
	122,184	114,701	5,353	0	1,663,737	
					0	38
	122,184	114,701	5,353	0	1,663,737	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			31,408	31,408	1
February			24,151	24,151	2
March			26,648	26,648	3
April			25,690	25,690	4
May			28,346	28,346	5
June			27,473	27,473	6
July			35,885	35,885	7
August			33,071	33,071	8
September			26,327	26,327	9
October			26,389	26,389	10
November			26,420	26,420	11
December			25,962	25,962	12
Total for year	0	0	337,770	337,770	
Less: Measured or estimated water used in main flushing and water treatment during year				28,284	13
Less: Other utility use				39,750	14
Other utility use explanation:					15
WTAER MAIN LEAKS, FLUSHING WATER AND SEWER MAINS, FLUSHING HYDRANTS, SEWER FLUSHER, STREET SWEEPER, FIRE PRACTICE, AND SWIM POOL FILLS					
Water pumped into distribution system				269,736	16
Less: Water sold				248,597	17
Losses and unaccounted for				21,139	18
Percent unaccounted for to the nearest whole percent (%)				8%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
SYSTEM FU					
Maximum gallons pumped by all methods in any one day during reporting year				1,906	21
Date of maximum: 8/7/2000					22
Cause of maximum:					23
STATE OF WISCONSIN PRISON SYSTEM CAME ON LINE					
Minimum gallons pumped by all methods in any one day during reporting year				622	24
Date of minimum: 1/23/2000					25
Total KWH used for pumping for the year				492,000	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
BACK OF PLANT	1	965	10	0	Yes	1
FRONT OF PLANT	2	611	12	182	Yes	2
REINHARDT STREET	3	794	12	246	Yes	3
SPRING AND AUTUMN	4	850	12	183	Yes	4
AUTUMN AND HAWTHORNE	5	866	14	401	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	BACK OF PLANT	FRONT OF PLANT	REINHARDT STREET	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1901	1916	1965	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	1,050	650	8
Pump Motor or Standby Engine Mfr	UNKNOWN	UNKNOWN	UNKNOWN	9
Year Installed	1901	1916	1965	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	100	75	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	B1	14
Location	WEST SPRING STREET	AUTUMN & HAWTHORNE	BACK OF PLANT	15
Purpose	P	P	B	16
Destination	T	T	R	17
Pump Manufacturer	AMERICAN	AMERICAN	LAYNE	18
Year Installed	1992	1999	1966	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,250	1,475	1,000	21
Pump Motor or Standby Engine Mfr	UNKNOWN	CUMMINS	UNKNOWN	22
Year Installed	1992	1999	1966	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	150	150	100	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	B2	B3		1
Location	WATER PLANT	WATER PLANT		2
Purpose	B	B		3
Destination	R	R		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1972	1972		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	750	750		8
Pump Motor or Standby Engine Mfr	UNKNOWN	UNKNOWN		9
Year Installed	1972	1972		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	50	50		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CENTRAL TOWER	LARGE-PLANT	SMALL- PLANT	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	4
Year constructed	1966	1941	1972	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	123	0	0	9
				10
Total capacity in gallons	250,000	500,000	32,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			14
				15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			16
				17
Filters, type (gravity, pressure, other, none)	GRAVITY			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.0000			20
				21
Is a corrosion control chemical used (yes, no)?	Y			22
				23
Is water fluoridated (yes, no)?	Y			24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WEST END TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1992		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	148		10
			11
Total capacity in gallons	400,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		16
			17
Filters, type (gravity, pressure, other, none)	GRAVITY		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.0000		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	2,910	0	0	0	2,910
M	D	1.500	240	0	0	0	240
M	D	3.000	382	0	0	0	382
M	D	4.000	33,890	0	3,519	0	30,371
M	D	6.000	99,811	670	1,814	0	98,667
M	D	8.000	87,693	394	4,029	0	84,058
M	D	10.000	22,608	10,118	486	0	32,240
M	D	12.000	15,250	0	0	0	15,250
Total Within Municipality			262,784	11,182	9,848	0	264,118
Total Utility			262,784	11,182	9,848	0	264,118

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	1,138	0	0	0	1,138		1
M	0.750	1,270	0	0	0	1,270		2
M	1.000	665	136	0	0	801		3
M	1.250	22	2	0	0	24		4
M	1.500	26	0	0	0	26		5
M	2.000	55	3	0	0	58		6
M	3.000	2	0	0	0	2		7
M	4.000	7	0	0	0	7		8
M	6.000	13	0	0	0	13		9
M	8.000	14	0	0	0	14		10
M	10.000	1	0	0	0	1		11
Total Utility		3,213	141	0	0	3,354	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,615	0	1	0	2,614	307	1
0.750	546	20	0	0	566	67	2
1.000	43	2	0	0	45	4	3
1.500	44	7	0	0	51	16	4
2.000	32	0	0	0	32	10	5
3.000	3	1	0	0	4	2	6
4.000	2	0	0	0	2	0	7
6.000	1	0	0	0	1	1	8
8.000	1	0	0	0	1	1	9
Total:	3,287	30	1	0	3,316	408	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,352	150	1	5	0	106	2,614	1
0.750	477	53	3	1	0	32	566	2
1.000	3	28	2	5	0	7	45	3
1.500	0	34	4	6	0	7	51	4
2.000	0	17	6	5	0	4	32	5
3.000	0	0	1	2	0	1	4	6
4.000	0	0	1	0	0	1	2	7
6.000	0	0	0	1	0	0	1	8
8.000	0	0	0	1	0	0	1	9
Total:	2,832	282	18	26	0	158	3,316	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	369	16	9		376	2
Total Fire Hydrants	369	16	9	0	376	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	67
Number of distribution system valves end of year:	608
Number of distribution valves operated during year:	129

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

WATER RATE INCREASE EFFECTIVE 7/1/99

Water Operation & Maintenance Expenses (Page W-05)

624 - INSTALLED SCADA SYSTEM, LESS LABOR NEEDED
903 - ADDED NEW EMPLOYEE IN OFFICE
921 - COST OF OPERATING NEW BUILDING INCREASED
926 - WATER DEPT EMPLOYEES ON WORKMANS COMP CLAIM
673 - LOT OF BROKEN WATER MAINS

Water Utility Plant in Service (Page W-08)

331 - TORE DOWN OLD PART OF WATER PLANT STRUCTURE
343 - REPLACED WATER MAIN THRU TOWN ON HWY 26 FOR 2 MILES
345 - REPLACED ALL SERVICES THRU TOWN ON HWY 26
397.1 - INSTALLED NEW SCADA SYSTEM IN WATER PLANT TO OPERATE PLANT

Water Mains (Page W-17)

ALL WATER MAIN AND SERVICES WERE REPLACED ON HWY 26 THRU TOWN FOR A DISTANCE OF 2 MILES. FINANCED BY A STATE TRUST FUND LOAN

Water Services (Page W-18)

ALL WATER SERVICES WERE REPLACED THRU TOWN ON HWY 26

Meters (Page W-19)

Per review response from utility, 6 & 8 inch water meters were tested but not recorded as tested. Schedule corrected on 5/14/01. PJJ

Hydrants and Distribution System Valves (Page W-20)

The year was filled with new construction and replacement.
Not enough time to do the system.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	5,208,838	1
Total Sales of Electricity	5,208,838	
Other Operating Revenues		
Forfeited Discounts (450)	2,700	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	33,557	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	828	7
Total Other Operating Revenues	37,085	
Total Operating Revenues	5,245,923	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	3,979,909	8
Transmission Expenses (560-573)	53	9
Distribution Expenses (580-598)	224,289	10
Customer Accounts Expenses (901-905)	88,127	11
Sales Expenses (911-916)	3,263	12
Administrative and General Expenses (920-932)	227,575	13
Total Operation and Maintenance Expenses	4,523,216	
Other Expenses		
Depreciation Expense (403)	266,493	14
Amortization Expense (404-407)	0	15
Taxes (408)	174,092	16
Total Other Expenses	440,585	
Total Operating Expenses	4,963,801	
NET OPERATING INCOME	282,122	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	2,700	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	2,700	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL FEES	33,557	5
Total Rent from Electric Property (454)	33,557	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNT & TURN ONS	828	7
Total Other Electric Revenues (456)	828	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
POWER PRODUCTION EXPENSES	
STEAM POWER GENERATION EXPENSES	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
Total Steam Power Generation Expenses	0
HYDRAULIC POWER GENERATION EXPENSES	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
Total Hydraulic Power Generation Expenses	0
OTHER POWER GENERATION EXPENSES	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	3,979,909	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	3,979,909	
Total Power Production Expenses	3,979,909	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)	53	47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	53	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	31,891	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	37,150	52
Overhead Line Expenses (583)	23,929	53
Underground Line Expenses (584)	24,165	54
Street Lighting and Signal System Expenses (585)	27,039	55
Meter Expenses (586)	8,130	56
Customer Installations Expenses (587)	1,397	57
Miscellaneous Distribution Expenses (588)		58
Rents (589)		59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)	686	62
Maintenance of Overhead Lines (593)	66,941	63
Maintenance of Underground Lines (594)	351	64
Maintenance of Line Transformers (595)	2,459	65
Maintenance of Street Lighting and Signal Systems (596)	151	66
Maintenance of Meters (597)		67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	224,289	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	22,373	69
Meter Reading Expenses (902)	14,765	70
Customer Records and Collection Expenses (903)	50,989	71
Uncollectible Accounts (904)		72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	88,127	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	3,263	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	<u>3,263</u>	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	22,063	78
Office Supplies and Expenses (921)	64,331	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	33,301	81
Property Insurance (924)	9,754	82
Injuries and Damages (925)	11,003	83
Employee Pensions and Benefits (926)	79,944	84
Regulatory Commission Expenses (928)	65	85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	1,443	87
Rents (931)		88
Maintenance of General Plant (932)	5,671	89
Total Administrative and General Expenses	<u>227,575</u>	
Total Operation and Maintenance Expenses	<u><u>4,523,216</u></u>	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		143,641	1
Social Security		22,491	2
Wisconsin Gross Receipts Tax		1,867	3
PSC Remainder Assessment		6,093	4
Other (specify): NONE			5
Total tax expense		174,092	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge	Fond du Lac			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.213906	0.207944			3
County tax rate	mills		6.680435	4.532739			4
Local tax rate	mills		8.308483	8.081372			5
School tax rate	mills		11.666106	11.340947			6
Voc. school tax rate	mills		1.653673	1.607580			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		28.522603	25.770582			10
Less: state credit	mills		1.686257	1.553021			11
Net tax rate	mills		26.836346	24.217561			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.308483	8.081372			14
Combined School Tax Rate	mills		13.319779	12.948527			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		21.628262	21.029899			17
Total Tax Rate	mills		28.522603	25.770582			18
Ratio of Local and School Tax to Total	dec.		0.758285	0.816043			19
Total tax net of state credit	mills		26.836346	24.217561			20
Net Local and School Tax Rate	mills		20.349599	19.762567			21
Utility Plant, Jan. 1	\$	7,549,436	3,774,718	3,774,718			22
Materials & Supplies	\$	169,018	84,509	84,509			23
Subtotal	\$	7,718,454	3,859,227	3,859,227			24
Less: Plant Outside Limits	\$	166,748	83,374	83,374			25
Taxable Assets	\$	7,551,706	3,775,853	3,775,853			26
Assessment Ratio	dec.		0.948391	0.948392			27
Assessed Value	\$	7,161,974	3,580,985	3,580,989			28
Net Local & School Rate	mills		20.349599	19.762567			29
Tax Equiv. Computed for Current Year	\$	143,641	72,872	70,770			30
Tax Equivalent per 1994 PSC Report	\$	93,571					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	143,641					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	6,768		34
Structures and Improvements (361)	99,733		35
Station Equipment (362)	916,831	113,575	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	867,747	25,931	38
Overhead Conductors and Devices (365)	1,085,949	33,949	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	918,416	154,633	41
Line Transformers (368)	583,609	23,232	42
Services (369)	548,001	38,118	43
Meters (370)	240,816	16,559	44
Installations on Customers' Premises (371)	7,679	77	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	314,094	149,172	47
Total Distribution Plant	5,589,643	555,246	
GENERAL PLANT			
Land and Land Rights (389)	53,267		48
Structures and Improvements (390)	1,077,300	7,971	49
Office Furniture and Equipment (391)	42,329	431	50
Computer Equipment (391.1)	68,758	9,038	51
Transportation Equipment (392)	361,068	6,595	52
Stores Equipment (393)	2,947	1,000	53
Tools, Shop and Garage Equipment (394)	71,886	7,374	54
Laboratory Equipment (395)	35,785		55
Power Operated Equipment (396)	141,988		56
Communication Equipment (397)	16,927		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			0	26
Station Equipment (353)			0	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			0	29
Overhead Conductors and Devices (356)			0	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
Total Transmission Plant	0	0	0	
DISTRIBUTION PLANT				
Land and Land Rights (360)			6,768	34
Structures and Improvements (361)	15,159		84,574	35
Station Equipment (362)			1,030,406	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	8,207		885,471	38
Overhead Conductors and Devices (365)	7,011		1,112,887	39
Underground Conduit (366)			0	40
Underground Conductors and Devices (367)	273		1,072,776	41
Line Transformers (368)			606,841	42
Services (369)	5,734		580,385	43
Meters (370)	7,619		249,756	44
Installations on Customers' Premises (371)	507		7,249	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	7,591		455,675	47
Total Distribution Plant	52,101	0	6,092,788	
GENERAL PLANT				
Land and Land Rights (389)			53,267	48
Structures and Improvements (390)			1,085,271	49
Office Furniture and Equipment (391)		7,475	50,235	50
Computer Equipment (391.1)		(7,475)	70,321	51
Transportation Equipment (392)			367,663	52
Stores Equipment (393)			3,947	53
Tools, Shop and Garage Equipment (394)			79,260	54
Laboratory Equipment (395)			35,785	55
Power Operated Equipment (396)			141,988	56
Communication Equipment (397)			16,927	57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	1,320		58
Other Tangible Property (399)	0		59
Total General Plant	1,873,575	32,409	
Total utility plant in service directly assignable	7,463,218	587,655	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 7,463,218	 587,655	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			1,320 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	1,905,984
Total utility plant in service directly assignable	52,101	0	7,998,772
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	52,101	0	7,998,772

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	81,204	2.90%	2,672	27
Station Equipment (362)	467,801	3.10%	30,182	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	342,439	3.90%	34,188	30
Overhead Conductors and Devices (365)	300,481	3.20%	35,181	31
Underground Conduit (366)	0			32
Underground Conductors and Devices (367)	220,572	3.30%	32,855	33
Line Transformers (368)	115,872	3.20%	19,068	34
Services (369)	231,204	4.40%	24,825	35
Meters (370)	94,082	3.60%	8,830	36
Installations on Customers' Premises (371)	792	5.50%	410	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	107,928	4.10%	15,780	39
Total Distribution Plant	1,962,375		203,991	
GENERAL PLANT				
Structures and Improvements (390)	15,621	2.50%	31,357	40
Office Furniture and Equipment (391)	14,682	5.40%	2,912	41
Computer Equipment (391.1)	38,569	14.30%	18,776	42
Transportation Equipment (392)	147,026	15.00%	28,075	43
Stores Equipment (393)	571	4.00%	229	44
Tools, Shop and Garage Equipment (394)	18,972	5.00%	4,597	45
Laboratory Equipment (395)	10,233	5.00%	2,075	46
Power Operated Equipment (396)	49,729	15.00%	11,634	47
Communication Equipment (397)	5,737	6.70%	2,539	48
Miscellaneous Equipment (398)	1,305	5.00%	15	49
Other Tangible Property (399)	0	5.00%		50
Total General Plant	302,445		102,209	
Total accum. prov. directly assignable	2,264,820		306,200	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361	15,159				68,717	27
362					497,983	28
363					0	29
364	8,207	3,452	471		365,439	30
365	7,011	2,825	4,518		330,344	31
366					0	32
367	273	157	45		253,042	33
368					134,940	34
369	5,734	2,511	3,663		251,447	35
370	7,619	3,295	180		92,178	36
371	507	157			538	37
372					0	38
373	7,591	3,295	536		113,358	39
	52,101	15,692	9,413	0	2,107,986	
390					46,978	40
391					17,594	41
391.1					57,345	42
392					175,101	43
393					800	44
394					23,569	45
395					12,308	46
396					61,363	47
397					8,276	48
398					1,320	49
399					0	50
	0	0	0	0	404,654	
	52,101	15,692	9,413	0	2,512,640	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u>2,264,820</u>		<u>306,200</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	52,101	15,692	9,413	0	2,512,640

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	-2.01	177.05	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
UNDERGROUND	4.01	50.50	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		9.99	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm	95	12
Total	95	13
Total customers on rural lines at end of year	95	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	15,710	Wednesday	01/12/2000	19:00	8,875
February	02	15,224	Friday	02/18/2000	11:00	8,245
March	03	15,048	Monday	03/20/2000	10:00	8,567
April	04	15,098	Monday	04/17/2000	11:00	7,948
May	05	16,407	Monday	05/08/2000	11:00	8,680
June	06	18,180	Friday	06/09/2000	14:00	9,167
July	07	18,378	Monday	07/10/2000	14:00	9,327
August	08	20,867	Thursday	08/31/2000	17:00	10,232
September	09	20,232	Friday	09/01/2000	14:00	8,968
October	10	15,881	Monday	10/23/2000	12:00	8,895
November	11	16,223	Monday	11/27/2000	18:00	8,678
December	12	17,168	Wednesday	12/13/2000	18:00	9,230
Total		204,416				106,812

System Name WISCONSIN PUBLIC POWER INC

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC POWER INC

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Month (a)	Monthly Peak				Monthly Energy Usage (kWh) (000's) (f)
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	
January	01				13
February	02				14
March	03				15
April	04				16
May	05				17
June	06				18
July	07				19
August	08				20
September	09				21
October	10				22
November	11				23
December	12				24
Total	<u>0</u>				<u>0</u>
System Name					

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Month (a)	Monthly Peak				Monthly Energy Usage (kWh) (000's) (f)
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	
January	01				25
February	02				26
March	03				27
April	04				28
May	05				29
June	06				30
July	07				31
August	08				32
September	09				33
October	10				34
November	11				35
December	12				36
Total	<u>0</u>				<u>0</u>
System Name					

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Month (a)	Monthly Peak				Monthly Energy Usage (kWh) (000's) (f)
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	
January	01				37
February	02				38
March	03				39
April	04				40
May	05				41
June	06				42
July	07				43
August	08				44
September	09				45
October	10				46
November	11				47
December	12				48
Total	<u>0</u>				<u>0</u>
System Name					

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Month (a)	Monthly Peak				Monthly Energy Usage
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01				49
February	02				50
March	03				51
April	04				52
May	05				53
June	06				54
July	07				55
August	08				56
September	09				57
October	10				58
November	11				59
December	12				60
Total	<u>0</u>				<u>0</u>
System Name					

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Month (a)	Monthly Peak				Monthly Energy Usage
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01				61
February	02				62
March	03				63
April	04				64
May	05				65
June	06				66
July	07				67
August	08				68
September	09				69
October	10				70
November	11				71
December	12				72
Total	<u>0</u>				<u>0</u>
System Name					

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	106,812	8
Interchanges: In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling): Received		12
Delivered		13
Net	0	14
Total Source of Energy	106,812	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	102,157	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	102,157	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	4,655	27
Total Energy Losses	4,655	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.3581%	29
Total Disposition of Energy	106,812	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL SALES	RG-1	3,559	29,321	1
SECURITY LIGHTING	RL-1	56	49	2
Total Sales for Residential Sales		3,615	29,370	
Commercial & Industrial				
SMALL INDUSTRIAL	CP-1	50	15,155	3
LARGE INDUSTRIAL	CP-2	10	18,051	4
HUGE INDUSTRIAL	CP-3	2	29,307	5
COMMERCIAL	GS-1	432	9,767	6
Total Sales for Commercial & Industrial		494	72,280	
Public Street & Highway Lighting				
CITY STREET LIGHTING	MS-1	1	507	7
Total Sales for Public Street & Highway Lighting		1	507	
Sales for Resale				
NONE				8
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		4,110	102,157	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		1,755,295	20,994	1,776,289	1
		6,010	30	6,040	2
0	0	1,761,305	21,024	1,782,329	
46,988		757,178	9,972	767,150	3
43,464	49,404	797,647	14,192	811,839	4
62,407	63,567	1,150,815	22,001	1,172,816	5
		580,394	5,965	586,359	6
152,859	112,971	3,286,034	52,130	3,338,164	
		88,052	293	88,345	7
0	0	88,052	293	88,345	
				0	8
0	0	0	0	0	
152,859	112,971	5,135,391	73,447	5,208,838	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI		WPPI		1
Point of Delivery	Behind wastewater pl		WP&L Sub Station		2
Type of Power Purchased (firm, dump, etc.)	firm		Firm		3
Voltage at Which Delivered	69,000		69,000		4
Point of Metering	Behind wastewater pl		WP&L Sub		5
Total of 12 Monthly Maximum Demands -- kW	1		204,416		6
Average load factor	0.0000%		71.5785%		7
Total Cost of Purchased Power	1		3,979,909		8
Average cost per kWh	0.0000		0.0373		9
On-Peak Hours (if applicable)	7:00 - 21:00		7:00-21:00		10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January			4,216	4,659	12
February			4,148	4,098	13
March			4,423	4,144	14
April			3,770	4,179	15
May			4,333	4,347	16
June			4,604	4,563	17
July			4,247	5,079	18
August			5,355	4,877	19
September			4,160	4,808	20
October			4,422	4,473	21
November			4,282	4,395	22
December			4,199	5,031	23
Total kWh (000)	0	0	52,159	54,653	24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
none	0						
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
none	0					
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
				Total				0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
none	0	a	0	0			
Total							<u><u>0</u></u>
							1

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
Total							0	0
								1

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Comtech	Industrial	Main	South	West	1
Voltage--High Side	69,000	69,000	69,000	69,000	69,000	2
Voltage--Low Side	4,160	4,160	4,160	4,160	4,160	3
Num. Main Transformers in Operation	1	1	2	1	1	4
Capacity of Transformers in kVA	5,000	5,000	10,000	5,000	5,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	4,105	788	44,057	1
Acquired during year	150	8	1,240	2
Total	4,255	796	45,297	3
Retired during year	108	0		4
Sales, transfers or adjustments increase (decrease)	0	0		5
Number end of year	4,147	796	45,297	6
Number end of year accounted for as follows:				7
In customers' use	4,020	707	41,919	8
In utility's use	0			9
Inactive transformers on system				10
Locked meters on customers' premises	0			11
In stock	127	89	3,378	12
Total end of year	4,147	796	45,297	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Incandescent	300	1	1,260	1
Mercury Vapor	175	33	26,730	2
Sodium Vapor	100	392	188,160	3
Sodium Vapor	150	2	1,440	4
Total		428	217,590	
Ornamental				
Mercury Vapor	175	14	11,340	5
Sodium Vapor	100	53	25,440	6
Sodium Vapor	150	95	68,400	7
Sodium Vapor	250	151	172,140	8
Total		313	277,320	
Other				
Incandescent	300	6	7,560	9
Mercury Vapor	175	12	9,720	10
Sodium Vapor	50	31	7,440	11
Sodium Vapor	100	1	480	12
Sodium Vapor	150	32	23,040	13
Total		82	48,240	

ELECTRIC OPERATING SECTION FOOTNOTES

Other Operating Revenues (Electric) (Page E-02)

Electric Operation & Maintenance Expenses (Page E-03)

ALL REVENUE ACCOUNTS - RATE INCREASE EFFECTIVE 1/1/00
580 - NEW SUPERVISOR DISTRIBUTES HIS TIME DIFFERENTLY
903 - ADDED NEW EMPLOYEE IN OFFICE
921 - EXPENSES INCREASED DUE TO NEW BUILDING COSTS
593 - LESS TREE TRIMMING THIS YEAR

Electric Utility Plant in Service (Page E-06)

362 - INSTALLED NEW REGULATORS IN MAIN SUB
391 & 391.1 - HAD SOME COMPUTER EQUIPMENT IN THE OFFICE EQUIPMENT ACCOUNT
367 & 373 - INSTALLED NEW UNDERGROUND CIRCUIT TO SERVE HIGH SCHOOL AND ALL
OF THE NEW STREET LIGHTING ON HWY 26
